

Date Received
Application No.
Parcel I.D.

NAME OF CITY OR TOWN

Fiscal Year 19__

FINANCIAL HARDSHIP: ACTIVATED MILITARY — AGE AND INFIRMITY

APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5, Clause 18

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.

(See General Laws Chapter 59, Section 60.)

Must be filed with Board of Assessors on or before December 15 or 3 months after actual (not preliminary) tax bills are mailed for fiscal year if later.

INSTRUCTIONS: Complete all sections that apply. Please print or type.

A. IDENTIFICATION: (Complete this section fully.)

Name of Applicant _____ Social Security No. _____
(optional)

Marital Status _____ Occupation _____

Legal Residence (Domicile) on July 1, 19__

Mailing Address (If different) _____ Tel. No. _____

Location of Property _____ No. of Dwelling Units _____

Did you own the property on July 1, 19__ ? Yes ☐ No ☐

If yes, were you _____ Sole Owner _____ Co-owner with Spouse Only _____ Co-Owner with Others?

Was property subject to a trust as of July 1, 19__ ? Yes ☐ No ☐

(If yes, attach trust instrument including all schedules.)

Have you been granted any exemption in any other city or town for this year? Yes ☐ No ☐

If yes, name of city or town _____ Amount exempted \$ _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

_____ Ownership	_____ GRANTED	Assessed Tax _____
_____ Occupancy	_____ DENIED	Exempted Tax _____
_____ Status	_____ DEEMED DENIED	Adjusted Tax _____
_____ Financial Condition	Date Voted/Deemed Denied _____	BOARD OF ASSESSORS
	Certificate No. _____	_____
	Date Cert./Notice Sent _____	_____
		Date _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES.

B. EXEMPTION STATUS: Check status that applies to you and complete the questions that follow.

☐ ACTIVATED MILITARY PERSONNEL:

☐ Initially enlisted in the armed forces.

☐ Military status changed to active duty. Date of activation to active duty. _____
(Attach copy of orders.)

GO ON TO SECTION D.

☐ OLDER AND INFIRM PERSON:

(You must meet both age and infirmity requisites to qualify.)

Date of Birth _____ (Attach copy of birth certificate.)

Provide a detailed description of the physical or mental illness, disability or impairment.

(Attach a physician's letter documenting your infirmity.)

GO ON TO SECTION C.

C. EMPLOYMENT STATUS:

Are you able to work? Yes ☐ No ☐ If no, your Physician's letter must confirm this status.

If unemployed, state date of last employment _____

D. INSURANCE BENEFITS: Complete this section if you are a surviving spouse.

Date and place of Spouse's death _____

Total amount of insurance received _____

Name of insurance company or fraternal society _____

E. FAMILY ASSISTANCE: Complete this section if you are receiving any financial assistance from family members.

<u>Name</u>	<u>Relationship</u>	<u>Residence</u>	<u>Occupation</u>	<u>Wages</u>	<u>Assistance Given</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

F. **FINANCIAL STATEMENT:** Complete this section fully. Copies of your federal and state tax returns and other documentation may be requested to verify your income and assets.

ASSETS

LIABILITIES

REAL ESTATE

Domicile Value \$ _____
Other Value _____

Mortgage Outstanding Balances \$ _____

PERSONAL ESTATE

Motor Vehicle Values
Year/Make/Model

Car Loan Balances

Bank Account Balances
Bank Name/Address/Account No.

Other (Specify)

Other Outstanding Debts
(Personal Loans,
Credit Cards, etc.)

TOTALS \$ _____

\$ _____

INCOME

EXPENSES

Monthly

Monthly

Wages and Salaries
Annual \$ _____ \$ _____

Mortgage Payments
(Including Taxes) \$ _____

Unemployment Compensation _____

Food _____

Social Security _____

Utilities:

Other Pensions/Retirement _____

Electricity _____

Public Assistance:

Gas _____

AFDC _____

Heating Fuel _____

Food Stamps _____

Telephone _____

Fuel Assistance _____

Water/Sewer _____

Other _____

Debt Payments:

Rental Income _____

Car Loans _____

Business/Profession Profits _____

Credit Cards _____

Interest/Dividends _____

Personal Loans _____

Other (Specify)

Other Fixed Expenses:

Car Insurance _____

House Insurance _____

Other (Specify)

TOTAL \$ _____

\$ _____

G. SIGNATURE: Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete.

Your Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT FINANCIAL HARDSHIP EXEMPTION.

FINANCIAL HARDSHIP EXEMPTION. You may be able to reduce all or a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service, or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the Board of Assessors. More detailed information may be obtained from your assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you owned and occupied the property and meet all qualifications for a financial hardship exemption as of July first.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, THE ASSESSORS CANNOT BY LAW GRANT YOU A FINANCIAL HARDSHIP EXEMPTION. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed if possible. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment. If you are unable to make your payments, inform the assessors when you file your application.

ASSESSORS DISPOSITION. Upon applying for a financial hardship exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. In order to obtain a review of the assessors' decision on your application for a financial hardship exemption, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.